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CALCULATIONS
OF THE
PRESENT TAXES
YEARLY PAID BY
A FAMILY
OF EACH
RANK, DEGREE, or CLASS.

THE SECOND EDITION.

By J. MASSIE.



L O N D O N:

Printed, { By T. PAYNE, in *Castle-street, Charing-cross.*
And { — W. OWEN, at *Temple-Bar.* And
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MDCCCLXI.

T O T H E

K I N G ' S

MOST EXCELLENT MAJESTY.

S I R,

THE Calculations which I
most humbly presume to
dedicate to your Majesty,
were at first intended to calm the
Minds of the People of *Great-*
Britain, by undeceiving them in
regard to their Payments for Taxes,
which the Rage of Party had
swelled *in Opinion* to double the
true Amount; insomuch, that during
the greatest Part of the long and
prosperous Reign of Your Royal
Grandfather, too many of His faithful
Subjects were unhappily led to
a 2 believe,

believe, that the Support of His mild and just Government did, one Way or other, take up Two-Thirds of their yearly Rents or Incomes.

An Opinion so wanting of real Foundation, so evidently discouraging to Industry, and so strongly tending to disturb the Repose of this Kingdom, should have been early attended to by those who were then most honoured with the Royal Confidence, and most cherished by Royal Bounty; but the Statesmen of that Time seem to have considered Things only as they contributed to strengthen Opposition, or give Strength to those in Power; wherein their clashing Interests so far agreed, that the stronger *Opposition* was made by imaginary Payments for Taxes, the more Power did the *Minister* acquire to support himself.

This

This unhappily seems to be the best Reason that can truly be given for suffering the thorny Cares of Majesty to be so multiplied, and the Tranquility of this Nation to be so disturbed, by an ill-grounded Opinion that might have been crushed in its Infancy, by a Series of corresponding and uncontrovertible Facts ; but this not being done, the Blessings of good Government were depreciated in Imagination, as the Charge of supporting it was magnified by Fiction ; and no sooner was the Present Just and Necessary War entered into, than there appeared several Writers to put the People in Mind how much of their Incomes were paid in or for Taxes.

Alarmed at the Evils which, in that critical Conjunction, might have attended the Revival of so ill-founded
and

and dangerous an Opinion, I thought my Time could not be better employed than in finding out some proper Means to prevent it from ever doing any farther Mischief in this Kingdom; more especially, as the then evident Necessity of laying new Taxes, made it highly expedient to previously shew the People how able they were to pay them; and thereby prevent their fancied Inability from causing Despondency in War, as it had for too many Years before caused Discontent in Time of happy Peace.

And after considering that the Malady had not only spread among all Orders and Degrees of Men, but was become inveterate by Length of Time, there seemed to me to be no other Means of radical Cure, than by making and publishing
Calculations

Calculations of the Taxes yearly paid by a Family of each Rank, Degree, or Class ; for general Relief could not be expected from any Calculations of Taxes which were not, in some Measure, so accommodated to the various Rates of Family - Income and Expence, that each Person, whether rich, substantial, or poor, might easily find a Calculation nearly suited to his Circumstances and Way of living.

Having finished my Calculations, I expected that some of the many Persons who for a Number of Years had been industrious in spreading the Contagion, would soon have made it necessary to defend what I had so done ; but such is the Force of Truth, even when inaccurately represented, that none of those
Persons

Persons, to my Knowledge, have as yet thought proper, either to support their own Calculations, or to attack mine ; I therefore hope that my exposing a Calculation lately made upon their Principle, will much contribute towards convincing the good People of *Great Britain*, that they really possess and enjoy above Two - Thirds of their Rents or Incomes.

True it is, that none of those Rents or Incomes will be thereby actually increased ; but since an imaginary Diminution of them hath proved a real Canker to the Happiness of this Nation, and been highly derogatory from the Justice of its Government, Endeavours should be used to dry up the Source of those formidable Evils ; and there is Reason
to

wisely deviated from, not only to encourage Industry, but to promote domestic Oeconomy; and such just Regard hath been shewn to the Liberty of the Subject, that, where it could be done, every Man is left to assess his own Taxes.

A Policy so deeply founded in Wisdom, and so truly adapted to the Genius and Constitution of a free People, could not fail of producing a Train of the happiest Consequences; and their annually paying with Chearfulness, above Three Times the Taxes which in the last Century were paid with Reluctance, may well be reckoned among the greatest of those Consequences; since it doth not only shew, what mighty Efforts this Nation is capable of making, but suggests something that may be
useful

useful to *British* Ministers of State ; who have usually had especial Regard to the Liberty of the Subject, and to Commerce, whenever public Exigences have made new Taxes unavoidable.

But with Grief of Heart I see, a profitable Branch of *British* Manufactory and Trade, already loaded with heavy taxed Licences, to authorise following the same ; although it seems to have been heretofore understood, that every *Briton* had an undoubted Right to exercise any lawful Trade, whereunto he had served a regular Apprenticeship ; and also, that the true Intent and Meaning of Licences, was only to prevent a hurtful Increase in the Number of Ale-houses, Taverns, and other Places of public Entertainment ;

which, without such necessary Restraint from Law, might have so multiplied, as to bring Ruin and Destruction upon many Thousands of honest and industrious People.

This is indeed the only Branch of *British* Manufactory, and Class of lawful Traders, as yet so loaded and restrained ; but much is to be feared from an intended Tax, which, though of a similar Nature to other Taxes now subsisting, may, if it takes Place, be productive of most prejudicial Consequences ; since a farther and heavy Tax, upon so great a Necessary of Life, as Beer is in this Country, cannot in the End fail of proving to be a Tax upon every Commodity and Manufacture produced or wrought in *Great-Britain* ; and would give such a
Wound

Wound to the *British* Woollen Manufactory, which is the Stay and Strength of this Nation, as may not hereafter be in the Power of Peace to heal,

The Taxes which, before this War, were laid upon Malt and upon Strong Beer brewed for Sale, do amount, by the Barrel, to near the Money that a Barrel of such Beer might have been sold for, if those Taxes had not subsisted ; and it is much to be lamented, that a native Commodity and common Necessary, which *Britons* deem to be a Part of their Birth-right, should, under such Circumstances, be thought a proper Object for new Taxes, approaching in Amount, to all the former Taxes laid thereon ; more especially, as the present Taxes upon Sugar, which
neither

neither is a native Commodity of this Kingdom nor a common Necessary of Life, do not much exceed One-Tenth Part of those Prices for which the same is exorbitantly fold ; and though more Money might be raised for public Service, upon the unjust Part of those Prices, than there is Reason to expect from both the new Malt-Tax and the intended Tax upon Beer and Ale.

May all who have the Honour to serve Your Majesty in a ministerial Capacity, take these important Affairs into their most serious Consideration ; and may Your Majesty's pious Declaration, for supporting Religion and Virtue, ever be duly enforced by the Laws long since made for the same wise
and

and good Purposes ; altho' unhappily for a Time, those Laws were rendered void and of none effect, by opening the Foundling-Hospital to receive and maintain, at the Charge of the *British* Nation, all Children whose Parents could be thereby induced to wickedly and unnaturally give up and forsake them ; and this without due Proof of such Children being intitled to parochial or to national Maintenance, or of their Parents not being deservedly punishable by the known Laws of this Land, the safe and honourable Rule of *British* Government.

With earnest Wishes for Your Majesty's Felicity, so inseparable from the Prosperity of these Kingdoms, and with humble Readiness to suggest what may in any Degree

Degree contribute to promote both,
I am,

So may it please Majesty,

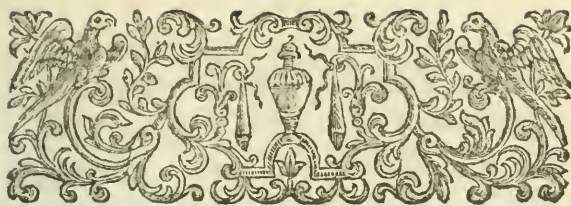
Your Majesty's

most dutiful and

most obedient

Subject and Servant,

Joseph Massie.



INTRODUCTION.

✕✕✕ CALCULATIONS of the Taxes
C paid by a private Family of
✕✕✕ each Rank, Degree, or Class,
seem to be of no other Use than to
amuse a few curious Men; since any
Person, who is desirous of knowing how
much Money he pays *for Taxes*, may
satisfy himself without much Trouble,
or Difficulty.

BUT notwithstanding the Facility of
making such Calculations, it is difficult
for any Person to find out how much
Money he pays *in consequence of Taxes*;
and this Difficulty seems to have been
increased by the Manner in which the
Subject hath been treated, by several
Persons who have written upon the
Taxes of this Kingdom.

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THESE

THESE Persons say, that the Money paid for Taxes, or in the increased Prices of Commodities, and of Labour, caused thereby, amounts to Twelve or Fourteen Shillings in the Pound, on the Incomes, or Expences, of the People of *England* : but how those Persons could find out the several Things which are necessary to ascertain what Number of Shillings in the Pound are paid for, or in consequence of Taxes, by all the People in this Nation, is to me a Mystery.

FOR in order to determine this Matter, it is requisite to know, what Number of People there are in the Nation ; how much Money their Incomes, or Expences, amount to ; how much the Prices of Commodities, and of Labour, have been increased by Means of Taxes ; and how much Money is annually paid for Taxes by the whole Kingdom :—of which four Things, I cannot find that more than one of them is yet certainly known, and that is, the Amount of the Money annually paid for Taxes by the whole Kingdom.

As to the Number of People, the Amount of their Incomes, or Expences,
and

and the Increase caused by Taxes, in the Prices of Commodities, and of Labour, they continue Subjects of Dispute; for, though many ingenious Men have at different Times treated of them, yet they differ in their Calculations, or Sentiments, and who is right, or who is wrong, still remains doubtful and uncertain.

THE Number of People in *England* and *Wales*, hath been calculated by Captain *John Graunt*, Sir *William Petty*, and Mr. *King*, (see Dr. *Davenant* on *The Ballance of Trade*) and the Calculations made by those three ingenious Men, differ from each other, near a Million.

CAPTAIN *Graunt* calculated the Number of People to be six *Millions* four hundred and forty *Thousand*, in the Year 1661.

SIR *William Petty* calculated the Number of People to be Seven *Millions* three hundred and sixty nine *Thousand*, in the Year 1682.

AND Mr. *King* calculated the Number of People to be Five *Millions* five hundred *Thousand* five *Hundred* and twenty, in the Year 1688.

THE medium Rate of Expences of the People of *England*, hath likewise been calculated by Sir *William Petty*, and the before mentioned Mr. *King*.

SIR *William Petty* calculated the Expences of each Person to be Seven Pounds a Year upon an Average.

MR. *King* calculated the said Expences to be Seven Pounds Nine Shillings and three Pence a Year for each Person.

AND the Increase caused by Taxes, in the Prices of taxed Commodities, is rated by Dr. *Davenant* at double the Amount of the Taxes laid on them ; for he says, “ That where the Law puts *One Penny* “ Duty, the Trader or Retailer, in his “ Price, adds *another* for himself.” See *Discourse on the Revenues*, Part I. Page 153.

Now if any Person can tell which of the foregoing Calculations are right, or make other Calculations, whereby the Number of People, the Amount of their Incomes, or Expences, and the Increase caused by Taxes, in the Prices of Commodities, and of Labour, may be ascertained ; such Person will be able to determine
how

how many Shillings in the Pound, the Money paid for, or in consequence of, Taxes, takes out of the Incomes, or Expences, of the People of this Nation; but to do it without previously knowing the before mentioned Things, is impossible.

IF a Gentleman should ask how many Shillings in the Pound he pays for Taxes, out of his Income, or Expences, and any Person should pretend to tell him, without knowing the real Amount of the two latter, and his Manner of Living, &c. such Gentleman certainly would not be satisfied with what that Person said; because his own Reason would inform him, that the Amount of his Income and Expences, and his Manner of living, are necessary to be known, in order to determine how many Shillings in the Pound he pays for Taxes: and if such an Answer would be unsatisfactory in regard to a private Family, it certainly must be so when applied to a Kingdom.

CAPTAIN *Graunt*, Sir *William Petty*, Dr. *Davenant*, and Mr. *King*, are universally allowed to have been very ingenious Men, and their Calculations and Writings
have

have been of great Use in many Respects : but I apprehend that such sort of Calculations are too slender a Foundation to build upon, so far as to assert, “ that Three-
 “ Fifths of every Man’s Income, who
 “ lives up to his Estate, is actually paid
 “ in Taxes, to the Support of Govern-
 “ ment : including the Consequences of
 “ such Taxes, in the advanced Price of
 “ Labour, and of Goods universally : ” —
 or, that Manufacturers, and Labourers, pay Fourteen Shillings for Taxes, out of every Twenty Shillings they gain by their Industry, or Labour.

WHAT Weight such Assertions may have had with the Generality of People, I cannot pretend to say, but by what I have heard concerning them, they seem to be generally believed ; and it was this that first put me upon thinking, whether some Way or other might not be found out, to know how much Money really is paid for, or in consequence of Taxes : and whether it might not be done in such a plain manner as to make every Man of common good Understanding, a competent Judge of the Matter, so far as relates
 to

to him or his Family ; since it was easy to foresee, that if only a few Persons could tell whether such Calculations were right or wrong, most People would still continue in doubt, or suspect it was only an Attempt to impose upon them.

THE Recollection of some general Facts concerning the Prices of Living, and of Labour, fully satisfied me that the Payments for, or in consequence of, Taxes, could not possibly amount to Fourteen, or Twelve Shillings in the Pound, upon the Incomes, or Expences, of the People of this Nation ; and it required but very little thinking to find out the ill Consequences which either have attended, or may attend, a general Belief that the Payments for, or in consequence of, Taxes, take a much greater Part of each Person's Income, than he really pays.

ASSERTING that the Payments for, or in consequence of, Taxes, take Twelve, or Fourteen Shillings in the Pound, out of the Incomes, or Expences, of the People of *England* ; is asserting in other Words, that they have no more than Eight, or Six Shillings in the Pound,
out

out of their Incomes, for their own proper Use and Benefit.

AND though asserting one or other of these Things doth not prove them to be true, yet will such Assertions have the same Weight as Proof, with all Persons who believe them ; and the Effects thereby wrought, in the Minds of such Persons, will be the same in *Quality* and *Degree*, as if they were produced by *Fact* instead of *Fiction*.

By such Assertions, the Value of many Estates in this Kingdom may be depreciated in the Opinions of the Gentlemen who own them.

By such Assertions, People of the middle or inferior Classes, may be prevented from pursuing with Assiduity the Means to make future Provision for their Families.

By such Assertions, Industry may be slackened, and Labour discouraged, among Manufacturers and working People.

By such Assertions, People are induced to entertain unhappy Opinions concerning Government.

By such Assertions, and Inferences drawn from them, People have been made
uneasy

uneasy about the Trade of this Nation, and induced to believe that it is in Danger of being ruined by those very Laws which are a principal Means of preserving it.

AND by such Assertions, the Ability of the Nation to maintain War, is diminished in the Opinion of the People.

SUCH are the ill Consequences which may result from publicly asserting, that People pay much more Money for, or in consequence of, Taxes, than they really do pay ; and the Possibility of any such Things happening, seemed to me a sufficient Reason for contributing my Mite to prevent them, by making and publishing *Calculations of the Taxes yearly paid by a Family of each Rank, Degree or Class.*

IF I could have met with any Calculations of the same Kind, it is extremely probable there would have been fewer Errors in mine; but whatever Errors there may be, they will be easily found out, as every one of the following Calculations is independent of the other: so that any Person, who shall be desirous

of examining into the Calculation made for that Rank, Degree or Class, which he is of, need not regard any of the other Calculations ; and the most considerable Taxes are either separately expressed, or so classed, that I apprehend it will not be difficult to go through such an Examination.

It is not to be expected that these Calculations, or any others of the same Kind, will shew the exact Sum each Family pays for Taxes ; because Families of the same Rank, Degree or Class, do not all live at the same Rate of Expence, and consequently do not all pay alike for Taxes.

BUT if the Taxes on consumable Commodities can be calculated for Families of each Rank, Degree or Class, so as to come within Two Pence or Three Pence in the Pound of the Money which those Families really pay out of their Incomes, for such Taxes, I apprehend it will be sufficient ; and though the same cannot be done in regard to the Land-Tax, yet this will signify little, since every Gentleman, or other Person, who hath

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an Estate in Land, knows how much the Tax upon it amounts to, and consequently he cannot be misled by the Land-Tax being put at the nominal Rate.

As to the Payments in consequence of Taxes, I cannot see any Reason for thinking that they make more than one Part in five of the Payments for Taxes, and the Payments in consequence of Taxes, when added together: by which I mean, that for every Four Pounds, or Shillings paid for Taxes on consumable Commodities, One Pound, or Shilling, must be added, for Payments in consequence of Taxes; but this Addition is not to be made on the Land-Tax, for that is out of the Question.

ACCORDING to my Calculation (No. 1) a Nobleman, or Gentleman, who hath an Estate of Twenty Thousand Pounds a Year in Land, pays £6,378 : 18 : 0 for Taxes, when the Land-Tax is Four Shillings in the Pound, if his Land be assessed to the full yearly Value thereof: and of this Money there is paid for Taxes on consumable Commodities, &c. £2,378 : 18 : 0

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Now

Now in my Way of estimating, the Money paid by such a Nobleman, or Gentleman, *in consequence of Taxes*, amounts to no more than Five Hundred and ninety four Pounds fourteen Shillings and Six-pence a Year.

THESE Calculations probably will be seen by some of those ingenious Persons who have calculated, that the Payments for, or in consequence of, Taxes, take Twelve, or Fourteen Shillings in the Pound out of the Incomes, or Expences, of the People of this Nation; and I wish that some of those Persons would be so good as to apply their Calculations to one Family of any Rank, Degree or Class, and to publish them in as plain a Manner as I have stated mine.

If this should be done, I shall then have something farther to say upon the Increase caused by Taxes, in the Price of Commodities, and of Labour: but if, instead of publishing their own Calculations, in a Way that may be easily understood, such Persons should criticise upon mine, I shall take it for a Confession that they are mistaken.

N^o. I.

For a Nobleman, or Gentleman, who hath
an Estate of Twenty Thousand Pounds a
Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	68	: 18	: 0
Salt, — — — —	4	: 8	: 4
Sugar, Raisins, Currants and Spices, — —	7	: 19	: 0
Leather, — — —	3	: 10	: 8
Soap and Candles, — —	15	: 18	: 0
Coals, in <i>London</i> , — —	8	: 0	: 0
Houses and Windows —	20	: 4	: 0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coaches and Chairs, &c. — — — —	500	: 0	: 0
Land-Tax four Shillings in the Pound, — —	4,000	: 0	: 0
	4,628	: 18	: 0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	1,500	: 0	: 0
Foreign manufactured Silks, Linnens, Cottons, &c. —	250	: 0	: 0
Total of Taxes	6,378	: 18	: 0

The Taxes amount to six Shillings and five
Pence in the Pound upon the annual Income.

N^o. 2.

For a Nobleman, or Gentleman, who hath
an Estate of Ten Thousand Pounds a
Year in Land.

Malt, Hops, Beer and Cyder,	£	s	d
Salt, — — — —	36	8	0
Sugar, Raisins, Currants	2	6	8
and Spices, — — —	4	4	0
Leather, — — —	1	17	4
Sope and Candles — —	8	8	0
Coals, in <i>London</i> , — —	6	8	0
Houfes and Windows, —	13	4	0
Drugs, Tobacco, Glaſs, Pa- per, Parchment, Stamp Duties, Poſtage of Let- ters, Coaches and Chairs, &c. — — —	250	0	0
Land-Tax four Shillings in the Pound, — —	2,000	0	0
	2,322	16	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	750	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	125	0	0
Total of Taxes	3,197	16	0

The Taxes amount to fix Shillings and five
Pence in the Pound upon the annual Income.

N^o 3.

For a Nobleman, or Gentleman, who hath
an Estate of Eight Thousand Pounds a
Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	29	18	0
Salt, — — — —	1	18	4
Sugar, Raisins, Currants and Spices, — — —	3	9	0
Leather, — — —	1	10	8
Sope and Candles, — —	6	18	0
Coals, in <i>London</i> , — —	5	12	0
Houses and Windows, —	11	4	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coaches and Chairs, &c. — — — —	200	0	0
Land-Tax four Shillings in the Pound, — — —	1,600	0	0
	1,860	10	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	600	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	100	0	0
Total of Taxes	2,560	10	0

The Taxes amount to six Shillings and five
pence in the Pound upon the annual Income.

N^o 4.

For a Nobleman, or Gentleman, who hath
an Estate of Six Thousand Pounds a Year
in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	23	8	0
Salt, — — — —	1	10	0
Sugar, Raisins, Currants and Spices, — — —	2	14	0
Leather, — — —	1	4	0
Sope and Candles, — —	5	8	0
Coals, in <i>London</i> , — —	4	16	0
Houses and Windows, —	9	4	0
Drugs, Tobacco, Glass, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coaches and Chairs, &c. — — — —	150	0	0
Land-Tax four Shillings in the Pound, — — —	1,200	0	0
	1,398	4	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, — —	450	0	0
Foreign manufactured Silks Linnens, Cottons, &c. —	75	0	0
Total of Taxes	1,923	4	0

The Taxes amount to fix Shillings and five
Pence in the Pound upon the annual Income.

N^o 5.

For a Nobleman, or Gentleman, who hath
an Estate of Four Thousand Pounds a
Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	16	18	0
Salt, — — — —	1	1	8
Sugar, Raisins, Currants and Spices, — — —	1	19	0
Leather, — — —	0	17	4
Sope and Candles, — —	3	18	0
Coals, in <i>London</i> , — —	4	0	0
Houses and Windows, —	7	4	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coaches and Chairs &c. — — —	100	0	0
Land Tax four Shillings in the Pound, — —	800	0	0
	935	18	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	300	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	50	0	0
Total of Taxes	1,285	18	0

The Taxes amount to six Shillings and five
Pence in the Pound upon the annual Income.

N^o 6.

For a Gentleman who hath an Estate of Two
Thouſand Pounds a Year in Land,

	£	s	d
Malt, Hops, Beer and Cyder,	13	13	0
Salt, — — — —	0	17	6
Sugar, Raiſins, Currants and Spices, — — —	1	11	6
Leather, — — —	0	14	0
Sope and Candles, — —	3	3	0
Coals, in <i>London</i> , — —	3	4	0
Houſes and Windows, —	5	19	0
Drugs, Tobacco, Glaſs, Pa- per, Parchment, Stamp Duties, Poſtage of Let- ters, Coaches and Chairs, &c. — — — —	50	0	0
Land-Tax four Shillings in the Pound, — —	400	0	0
	479	2	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	150	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	25	0	0
Total of Taxes	654	2	0

The Taxes amount to fix Shillings and fix
Pence in the Pound upon the annual Income.

N^o 7.

For a Gentleman, who hath an Estate of
One Thousand Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	11	1	0
Salt, — — — —	0	14	2
Sugar, Raifins, Currants and Spices, — —	1	5	6
Leather, — — — —	0	11	4
Sope and Candles, — —	2	11	0
Coals, in <i>London</i> , — —	2	16	0
Houfes and Windows, —	5	4	0
Drugs, Tobacco, Glaſs, Pa- per, Parchment, Stamp Duties, Poſtage of Let- ters Coach, &c. — —	25	0	0
Land-Tax four Shillings in the Pound, — —	200	0	0
	249	3	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	75	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	12	10	0
Total of Taxes	336	13	0

The Taxes amount to fix Shillings and nine
Pence in the Pound upon the annual Income.

For a Gentleman who hath an Estate of
Eight Hundred Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	9	15	0
Salt, — — — —	0	12	6
Sugar, Raisins, Currants and Spices, — — —	1	2	6
Leather, — — —	0	10	0
Sope and Candles, —	2	5	0
Coals, in <i>London</i> , — —	2	8	0
House and Windows, —	3	2	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coach, &c. — —	20	0	0
Land-Tax four Shillings in the Pound, — —	160	0	0
	199	15	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	60	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	10	0	0
Total of Taxes	269	15	0

The Taxes amount to six Shillings and nine
Pence in the Pound upon the annual Income.

N^o. 9.

For a Gentleman who hath an Estate of
Six Hundred Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder;	8	9	0
Salt, — — — —	0	10	10
Sugar, Raifins, Currants and Spices, — —	0	19	6
Leather, — — —	0	8	8
Sope and Candles, —	1	19	0
Coals, in <i>London</i> , — —	2	0	0
House and Windows, —	2	12	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coach or Chair, &c.	15	0	0
Land-Tax four Shillings in the Pound, — —	120	0	0
	151	19	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	45	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	7	10	0
Total of Taxes	204	9	0

The Taxes amount to fix Shillings and ten
Pence in the Pound upon the annual Income.

For a Gentleman who hath an Estate of
Four Hundred Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	7	3	0
Salt, — — — —	0	9	2
Sugar, Raifins, Currants and Spices — — —	0	16	6
Leather, — — —	0	7	4
Sope and Candles — —	1	13	0
Coals, in <i>London</i> , — —	1	12	0
House and Windows —	2	2	0
Drugs, Tobacco, Glaſs, Pa- per, Parchment, Stamp Duties, Poſtage of Let- ters, Coach or Chair, &c.	10	0	0
Land-Tax four Shillings in the Pound, — — —	80	0	0
	104	3	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	30	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	5	0	0
Total of Taxes	139	3	0

The Taxes amount to ſeven Shillings in
the Pound upon the annual Income.

N^o. II.

For a Gentleman who hath an Estate of
Three Hundred Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	5	17	0
Salt, — — — —	0	7	6
Sugar, Raifins, Currants and Spices, — —	0	13	6
Leather, — — —	0	6	0
Sope and Candles, — -	1	7	0
Coals, in <i>London</i> , — —	1	4	0
House and Windows, —	1	12	0
Drugs, Tobacco, Glass, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, Coach or Chair, &c.	7	10	0
Land-Tax four Shillings in the Pound, — —	60	0	0
	78	17	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	22	10	0
Foreign manufactured Silks, Linnens, Cottons, &c.	3	15	0
Total of Taxes	105	2	0

The Taxes amount to seven Shillings in
the Pound upon the annual Income.

For a Gentleman who hath an Estate of
Two Hundred Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cy-			
der, — — —	5	4	0
Salt, — — —	0	6	8
Sugar, Raifins, Currants			
and Spices, — —	0	12	0
Leather, — — —	0	5	4
Sope and Candles, —	1	4	0
Coals, in <i>London</i> , — —	0	16	0
Houfe and Windows, —	1	7	0
Drugs, Tobacco, Glaſs, Pa-			
per, Parchment, Stamp			
Duties, Poſtage of Let-			
ters, &c. — — —	5	0	0
Land-Tax four Shillings in			
the Pound, — —	40	0	0
	54	15	0
Foreign Wines, Arrack,			
Rum, Brandy, Coffee,			
Tea and Chocolate, —	15	0	0
Foreign manufactured Silks,			
Linnens, Cottons, &c.	2	10	0
Total of Taxes	72	5	0

The Taxes amount to Seven Shillings and
three Pence in the Pound upon the annual
Income.

N^o 13.

For a Freeholder who hath an Estate of
One Hundred Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	3	10	0
Salt, — — — —	0	6	8
Sugar, Raisins, Currants and Spices, — — —	0	7	0
Leather, — — —	0	4	8
Sope and Candles, — —	0	13	8
House and Windows, —	0	14	0
Drugs, Tobacco, Glass, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	1	2	3
Land Tax four Shillings in the Pound, — —	20	0	0
	26	18	3
Foreign Wines, Rum, Brandy, Tea, &c. —	3	6	8
Foreign manufactured Silks, Linnens, &c. — —	0	11	1
Total of Taxes	30	16	0

The Taxes amount to six Shillings and
two Pence in the Pound upon the annual
Income.

For a Freeholder who hath an Estate
Fifty Pounds a Year in Land.

	£	s	d
Malt, Hops, Beer and Cyder,	3	0	0
Salt, — — — —	0	5	10
Sugar, Raifins, Currants and Spices, — — —	0	4	0
Leather, — — —	0	4	0
Sope and Candles, — —	0	5	2
House and Windows, —	0	8	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	0	5	7
Land-Tax four Shillings in the Pound, — —	10	0	0
	14	12	7
Rum, Brandy, &c. —	0	16	8
Foreign Linnens, &c. —	0	2	9
Total of Taxes	15	12	0

The Taxes amount to fix Shillings and
three Pence in the Pound upon the annual
Income.

N^o 15.

For a Farmer who expends One Hundred
and Fifty Pounds a Year.

	£	s	d
Malt, Hops, Beer and Cyder,	4	0	0
Salt, — — — —	0	7	6
Sugar, Raisins, Currants and Spices, — — —	0	8	0
Leather, — — —	0	5	4
Sope and Candles, — —	0	15	0
Houfe and Windows, —	0	14	0
Drugs, Tobacco, Glaſs, Pa- per, Parchment, Stamp Duties, Poſtage of Let- ters, &c. — — —	1	13	4
	8	3	2
Foreign Wines, Rum, Brandy, Coffee, Tea, &c.	5	0	0
Foreign Linnens, &c. —	0	16	8
Total of Taxes	13	19	10

The Taxes amount to one Shilling and
ten Pence in the Pound upon the annual
Expences.

N^o 16.

For a Farmer who expends One Hundred Pounds a Year.

	£	s	d
Malt, Hops, Beer and Cyder,	3	10	0
Salt, — — — —	0	6	8
Sugar, Raisins, Currants and Spices, — — —	0	7	0
Leather, — — —	0	4	8
Sope and Candles, — — —	0	13	8
House and Windows, —	0	9	0
Drugs, Tobacco, Glass, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — —	0	11	1
	6	2	1
Foreign Wines, Rum, Brandy, Tea, &c. —	1	13	4
Foreign Linnens, &c. —	0	5	7
Total of Taxes	8	1	0

The Taxes amount to one Shilling and seven Pence in the Pound upon the annual Expences.

N^o. 17.

For a Farmer who expends Seventy
Pounds a Year.

	£	s	d
Malt, Hops, Beer and Cyder,	2	14	0
Salt, — — — —	0	5	10
Sugar, Raisins, Currants and Spices, — —	0	4	0
Leather, — — —	0	4	0
Sope and Candles, —	0	5	2
House and Windows, —	0	8	0
Drugs, Tobacco, Glass, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	0	7	9
	4	8	9
Foreign Wines, Rum, Brandy, Tea, &c. —	1	3	4
Foreign Linens, &c. —	0	3	11
Total of Taxes	5	16	0

The Taxes amount to one Shilling and
eight Pence in the Pound upon the annual
Expences.

N°. 18.

For a Farmer who expends Forty Pounds a Year.

	<i>£</i>	<i>s</i>	<i>d</i>
Malt, Hops, Beer and Cyder,	2	5	0
Salt, — — — —	0	5	0
Sugar, Raifins, Currants and Spices — — —	0	3	4
Leather, — — —	0	3	4
Sope and Candles, — —	0	4	7
House and Windows, —	0	7	0
Drugs, Tobacco, Glaſs, Pa- per, Parchment, Stamp Duties, Poſtage of Let- ters, &c. — — —	0	5	0
Total of Taxes	3	13	3

The Taxes amount to one Shilling and ten Pence in the Pound upon the annual Expences.

For a Tradesman in *London*, who expends
three Hundred Pounds a Year.

	<i>£</i>	<i>s</i>	<i>d</i>
Beer and Cyder, — —	4	11	0
Salt, — — — —	0	5	0
Sugar, Raisins, Currants and Spices, — —	0	10	6
Leather, — — —	0	4	8
Soap and Candles, — —	1	4	8
Coals, — — — —	3	4	0
House and Windows, —	2	2	0
Drugs, Tobacco, Glass, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	5	0	0
	17	1	10
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, —	15	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	2	10	0
Total of Taxes	34	11	10

The Taxes amount to two Shillings and
four Pence in the Pound upon the annual
Expences.

For a Tradefinan in *London*, who expends
Two Hundred Pounds a Year.

	£	s	d
Beer and Cyder, — —	3	18	0
Salt, — — — —	0	4	2
Sugar, Raisins, Currants and Spices, — —	0	9	0
Leather, — — —	0	4	0
Sope and Candles, — -	1	2	8
Coals, — — — —	2	16	0
Houfe and Windows, —	1	12	0
Drugs, Tobacco, Glaſs, Pa- per, Parchment, Stamp Duties, Poſtage of Let- ters, &c. — — —	3	6	8
	13	12	6
Foreign Wines, Rum, Brandy, Coffee, Tea and Chocolate, — —	10	0	0
Foreign manufactured Silks, Linnens, Cottons, &c.	1	13	4
Total of Taxes	25	5	10

The Taxes amount to two Shillings and
fix Pence in the Pound upon the annual
Expences.

For a Tradesman in *London*, who expends
One Hundred Pounds a Year.

	£	s	d
Beer and Cyder, — —	3	5	0
Salt, — — — —	0	3	4
Sugar, Raisins, Currants and Spices, — —	0	7	6
Leather, — — —	0	3	4
Sope and Candles, — —	0	15	4
Coals, — — — —	2	0	0
House and Windows —	1	2	0
Drugs, Tobacco, Glass, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	1	2	3
	8	18	9
Foreign Wines, Rum, Brandy, Coffee, Tea, &c. — — — —	3	6	8
Foreign manufactured Silks, Linnens, Cottons, &c.	0	11	1
Total of Taxes	12	16	6

The Taxes amount to two Shillings and
Six-pence in the Pound upon the annual
Expences.

For a Tradesman in the Country, who
expends One Hundred Pounds a Year.

	<i>£</i>	<i>s</i>	<i>d</i>
Malt, Hops, Beer and Cyder,	3	10	0
Salt, — — — —	0	5	0
Sugar, Raisins, Currants and Spices, — — —	0	10	6
Leather, — — —	0	4	8
Sope and Candles, — —	0	14	8
House and Windows, —	1	2	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	1	13	4
	8	0	2
Foreign Wines, Rum,			
Brandy, Coffee, and Tea,	5	0	0
Foreign Linnens, &c. —	0	16	8
Total of Taxes	13	16	10

The Taxes amount to two Shillings and
Nine Pence in the Pound upon the annual
Expences.

N^o 23.

For a Tradesman in the Country, who expends
Seventy Pounds a Year.

	£	s	d
Malt, Hops, Beer and Cyder,	2	14	0
Salt, — — — —	0	4	2
Sugar, Raisins, Currants and Spices, — — —	0	9	0
Leather, — — —	0	4	0
Sope and Candles, — —	0	13	4
House and Windows, —	0	9	0
Drugs, Tobacco, Glais, Pa- per, Parchment, Stamp Duties, Postage of Let- ters, &c. — — —	0	15	7
	5	9	1
Foreign Wines, Rum, Brandy, Coffee, and Tea —	2	6	8
Foreign Linnens &c. —	0	7	9
Total of Taxes	8	3	6

The Taxes amount to two Shillings and
four Pence in the Pound upon the annual
Expences.

N^o 24.

For a Tradesman in the Country, who
expends Forty Pounds a Year.

	£	s	d
Malt, Hops, Beer and Cy-			
der, — — — —	2	5	0
Salt, — — — —	0	3	4
Sugar, Raisins, Currants			
and Spices, — — —	0	5	0
Leather, — — —	0	3	4
Sope and Candles, — —	0	11	0
House and Windows, —	0	7	0
Drugs, Tobacco, Glafs, Pa-			
per, Parchment, Stamp			
Duties, Postage of Let-			
ters, &c. — — —	0	7	6
Total of Taxes	4	2	2

The Taxes amount to two Shillings in
the Pound upon the annual Expences.

For a Manufacturer of Wood, Iron, &c. in
London, whose Wages may be Twelve
 Shillings a Week, which amount to
 Thirty-one Pounds Four Shillings a
 Year.

	£	s	d
Beer, — — — —	1	5	9
Salt, — — — —	0	2	6
Sugar, &c. — — —	0	3	0
Leather, — — —	0	2	0
Sope and Candles, — —	0	5	0
Coals, — — — —	0	12	0
Drugs, Tobacco, Spirituous			
Liquors, &c. — —	0	10	0
Window-Tax, — —	0	2	3
Total of Taxes	3	2	6

The Taxes amount to two Shillings in
 the Pound upon the annual Income.

For a Manufacturer of Silk, &c. in *London*,
 whose Wages may be Ten Shillings and
 Six Pence a Week, which amount to
 Twenty-seven Pounds Six Shillings a Year.

	£	s	d
Beer, — — —	0	: 16	: 2
Salt, — — —	0	: 2	: 6
Sugar, &c. — — —	0	: 3	: 0
Leather, — — —	0	: 2	: 0
Sope and Candles, — —	0	: 5	: 0
Coals, — — — —	0	: 12	: 0
Drugs, Tobacco, Spirituous			
Liquors, &c. — —	0	: 10	: 0
Window-Tax, — —	0	: 2	: 3
Total of of Taxes	2	: 12	: 11

The Taxes amount to two Shillings in
 the Pound upon the annual Income.

For a Labourer in *London*, whose Wages may be Nine Shillings a Week, which amount to Twenty-three Pounds Eight Shillings a Year.

	<i>£</i>	<i>s</i>	<i>d</i>
Beer, — — — —	1	5	9
Salt, — — — —	0	2	6
Sugar, &c. — — —	0	2	0
Leather, — — —	0	2	3
Sope and Candles — —	0	2	6
Coals, — — — —	0	8	0
Drugs, Tobacco, Spirituous			
Liquors, &c. — —	0	10	0
Window-Tax, — —	0	2	3
Total of Taxes	2	15	3

The Taxes amount to two Shillings and four Pence in the Pound upon the annual Income.

For a Manufacturer of Wood, Iron, &c.
in the Country, whose Wages may be
Nine Shillings a Week, which amount
to Twenty-three Pounds Eight Shillings
a Year.

	<i>£</i>	<i>s</i>	<i>d</i>
Beer, — — —	0	13	4
Salt, — — —	0	2	6
Sugar, &c. — — —	0	3	0
Leather, — — —	0	1	11
Sope and Candles, — —	0	3	10
Drugs, Tobacco, &c. —	0	5	0
Window-Tax, — —	0	2	4
Total of Taxes	1	11	11

The Taxes amount to one Shilling and
four Pence in the Pound upon the annual
Income.

For a Manufacturer of Woollen Cloth, Stuffs,
&c. in the Country, whose Wages may
be Seven Shillings and Six-pence a Week,
which amount to Nineteen Pounds
Ten Shillings a Year.

	£	s	d
Beer, — — — —	0	6	6
Salt, — — — —	0	2	6
Sugar, &c, — — —	0	3	0
Leather, — — —	0	1	11
Sope and Candles, —	0	3	10
Drugs, Tobacco, &c. —	0	5	0
Window-Tax — —	0	2	4
Total of Taxes	1	5	1

The Taxes amount to one Shilling and
three Pence in the Pound upon the annual
Income.

N^o 30.

For a Husbandman, or Labourer, in the
Country, whose Wages may be Five
Shillings a Week, which amount to
Thirteen Pounds a Year.

	<i>£</i>	<i>s</i>	<i>d</i>
Beer, — — — —	0	4	7
Salt, — — — —	0	3	4
Sugar, &c. — — —	0	2	0
Leather, — — —	0	2	2
Sope and Candles, —	0	1	3
Drugs, Tobacco, &c. —	0	2	6
Total of Taxes	0	15	10

The Taxes amount to one Shilling and
three Pence in the Pound upon the annual
Income.



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